

Maine Revised Statutes
Title 36: TAXATION
Chapter 701: BLUEBERRY TAX

§4307. RECORDS AND REPORTS; PAYMENT OF TAX

Every processor or shipper responsible for reporting and paying the tax imposed by section 4303 shall, on or before November 1st of each year, report to the State Tax Assessor the quantity of unprocessed wild blueberries that are processed in this State or shipped to a destination outside the State during the current season, on forms furnished by the State Tax Assessor. The report must contain the information pertinent to collection of tax under this chapter as the State Tax Assessor prescribes. With the report, each processor or shipper shall forward payment of the full 1 1/2¢ per pound tax upon all wild blueberries reported. [2013 , c. 331 , Pt. C , §28 (AMD) .]

SECTION HISTORY

1971, c. 425, §3 (AMD). 1977, c. 533, §3 (AMD). 1979, c. 378, §28 (AMD). 1979, c. 392, §4 (AMD). 1981, c. 364, §44 (AMD). 1983, c. 836, §6 (AMD). 1997, c. 511, §16 (AMD). 2001, c. 147, §4 (AMD). 2013, c. 331, Pt. C, §28 (AMD).

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